

# DPS PROGRAM 6 – PAUL COVERDELL FORENSIC SCIENCE IMPROVEMENT - FORMULA PROGRAM SUBGRANTS

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## **I. PROGRAM OBJECTIVE**

The Paule Coverdell Forensic Science Improvement – Formula Grants program (34 USC 10561-10566) ALN 16.742 funds improvements to forensic science and medical examiner/coroner services..

## **II. PROGRAM PROCEDURES**

Application is made in coordination with the Alaska State Medical Examiner's Office and a subaward is established after receipt of the prime award to the State Medical Examiner's Office through a reimbursable services agreement.

## **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

The suggested audit procedures should be performed in accordance with federal audit requirements and the specific provisions of the grant in effect for a particular year.

### **A. TYPES OF SERVICES ALLOWED AND UNALLOWED - Compliance Requirement:**

The grant agreement outlines the purposes for which funds can be used. The Department of Justice Financial Guide and the grant agreement in effect at the time specify costs allowed or not allowed under this program.

#### **Suggested Audit Procedures:**

- a) Review Grant Award documents, including the award agreement and any revisions, if applicable.
- b) Test financial and related records to determine if the purposes for which funds were expended meet grant requirements.
- c) Test financial and related records to determine the appropriateness of costs.

### **B. ELIGIBILITY -**

The auditor is not expected to determine eligibility.

### **C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING REQUIREMENTS -**

There are no matching requirements.

### **D. REPORTING REQUIREMENTS -**

1. **Compliance Requirement:** Subgrantees must submit programmatic reports at least semi-annually to the Department of Public Safety, on the dates specified in the grant agreement.

#### **Suggested Audit Procedures:**

- a) Review the agency files to determine whether all required reports have been submitted, and

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b) Verify timelines with DPS.

- 2. Compliance Requirement:** Subgrantees must submit financial reports at least quarterly to the Department of Public Safety, as specified in the grant agreement. Financial reports must include a full accounting of expenses submitted for reimbursement.

**Suggested Audit Procedures:**

- a) Confirm if such reports are submitted timely.
- b) Confirm that the reported revenues and expenditures agree with the agency's general ledger.
- c) Confirm that expenditures are within the budget limits of the grant.
- d) Assure that the grantee maintains separate financial records for the accounting of funds under the grant that tie to the grantee's central accounting system.

**E. SPECIAL TESTS AND PROVISIONS -**

There are no special tests or provisions.